

Office of the State Board of Education

Fund: General (0001-00)

Sources: Idaho Code §67-1205 prescribes that the General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund." The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The General Fund supports the general administrative functions of the Office of the State Board of Education and programs administered by or expended through the Board Office including the general supervision, governance, and control of Idaho's public education system from kindergarten through the doctoral level.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 03 \$4,604,542	FY 04 \$3,287,502	FY 05 \$4,092,315	FY 06 \$4,608,859	FY 07 \$6,424,553
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Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to Idaho Code §63-2520) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature.

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (Idaho Code §67-3520)

Budget Unit: EDAA(501) Education, Office of the State Board

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$40,804	FY 07 \$0
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Fund: Miscellaneous Revenue (0349-00)

Sources: Miscellaneous revenue includes moneys received from the registration of degree granting proprietary schools and various short-term grants (e.g. the J.A. and Kathryn Albertson Foundation).

Uses: Proprietary school receipts are used to offset the administrative costs of reviewing/registering schools. Grant money received from foundations generally includes funding for initiatives and administrative costs where the Office of the State Board of Education serves as the fiscal agent.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 03 \$474,249	FY 04 \$158,729	FY 05 \$15,682	FY 06 \$29,001	FY 07 \$79,093
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Fund: Federal Grant (0348-00)

Sources: OSBE receives Title I, II, III and VI funds from the U.S. Department of Education.

Uses: The federal grant money supports the following programs: Advanced Placement, Teacher Quality, Transition to Teaching, Limited English Proficiency, and Standards and Assessment.

Budget Unit: EDAA(501) Education, Office of the State Board

FY 03 \$196,594	FY 04 \$2,176,625	FY 05 \$6,431,664	FY 06 \$6,208,574	FY 07 \$7,472,648
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Office of the State Board of Education Grand Total

FY 03 \$5,275,386

FY 04 \$5,622,856

FY 05 \$10,539,662

FY 06 \$10,887,238

FY 07 \$13,976,295